

EXHIBIT C

Engagement Letter



July 20, 2023

Mr. Han Kieftenbeld
Interim Chief Executive Officer
Amyris, Inc.
5885 Hollis St, Suite 100
Emeryville, California 94608

Dear Mr. Kieftenbeld:

This engagement letter dated July 20, 2023 (the "Effective Date") confirms that Amyris, Inc. ("Client") has engaged PwC US Business Advisory LLP ("PwC") to perform the professional services described below. Client and PwC are sometimes referred to in this engagement letter as the "parties" and each, individually, as a "party."

SCOPE OF PWC SERVICES, DELIVERABLES, AND TIMING.

(a) Services to be provided by PwC. Client is engaging PwC to provide the professional services (the "Services") as set forth in Appendix A hereto.

PwC is not required to perform services that are inconsistent with the scope of Services or terms and conditions set forth in this engagement letter. Either party may request changes to the scope of Services. To be effective, such change(s) must be agreed in writing and signed by the parties. PwC is not required to perform, and may cease performance of, any changes until and unless such changes are agreed to in writing and signed by the parties.

(b) Deliverables. PwC's Deliverables (as defined in the "Deliverables: Terms and Definitions" section below) may include a written report(s), oral advice and various written outlines, executive summaries, presentations, memoranda, analysis of issues, and schedules prepared for and delivered to Client in connection with the Services.

(c) Timing. Completion of the Services by any agreed upon date is subject to, among other things, appropriate cooperation, obtaining the necessary information and timely responses to inquiries. PwC will advise Client promptly if the Services cannot be completed within the agreed upon time frame.

FEES, EXPENSES, AND PAYMENT.

(a) Professional Fees and Expenses.

PwC's fee is based on the time required by PwC professionals to complete the engagement and will be billed at the rates set forth in this engagement letter. Hourly rates may be revised from time to time, and the adjusted rates will be reflected in billings.

Individuals	Hourly Billing Rate
Partner/Principal	\$ 1,195
Director	\$ 915
Senior Manager	\$ 815
Manager	\$ 715



Senior Associate	\$ 585
Associate	\$248 - \$500

If PwC is requested or authorized by Client or required by government regulation, regulatory agency, subpoena, or other legal process to produce PwC's Deliverables, working papers, or personnel for testimony or interview with respect to services PwC performed for Client, Client will reimburse PwC for PwC's, the PwC Subcontractors' (as defined below), and their respective counsels' reasonable expenses and professional time incurred in responding to such a request, provided, however, that such reimbursement obligation shall not apply when PwC is an original party to the proceeding in which the information is sought.

(b) Payment Terms. PwC will bill Client for reasonable out-of-pocket expenses (including when PwC uses a third party booking agent, nominal per-ticket charges charged by such agent) and any applicable sales, use, excise, or-value added tax. Amounts billed for Services performed by PwC or the PwC Subcontractors (as defined below) shall be considered fees and not expenses and will be billed as set forth above. A \$300,000 retainer is requested to begin the Services. Actual fees and expenses will be applied against the retainer. Thereafter, PwC will render invoices on a regular basis to replenish the retainer.

DELIVERABLES: TERMS AND DEFINITIONS.

(a) Ownership and License. Client will own each particular copy (whether in tangible or electronic form) of the Materials (as defined below) prepared for and delivered to Client under this engagement letter that are identified as a "Deliverable" (collectively, the "Deliverables"). PwC will own all intellectual property rights in and to the Deliverables and any other Materials (as defined below) that PwC, the PwC Subcontractors (as defined below), or their respective personnel may make, conceive, develop, or create during or as a result of the Services, including PwC's working papers (the "Work Product"). As between PwC and Client, each party will continue to own Materials made, conceived, developed, or created by or for such party independent from, or prior to commencement of, the performance of Services under this engagement letter and any intellectual property rights therein (collectively, together with any relevant third-party Materials procured by the applicable party or to which the applicable party may otherwise have rights, the applicable party's "Background Materials"). Subject to Client's compliance with the terms of this engagement letter, PwC grants to Client under PwC's intellectual property rights a non-exclusive, non-transferable license to use the Deliverables and Work Product delivered to Client for Client's internal business purposes only. For the avoidance of doubt, neither the Work Product nor PwC's Background Materials include Client's Confidential Information (as defined below) or Client's Background Materials, both of which shall remain the sole and exclusive property of Client. As used herein, "Materials" means information, know-how, data, and other technology, including works of authorship and other creations and ideas, databases, compilations, inventions, developments, software, firmware, and other computer programs (in source code, object code, or any other format), documentation, technical information, specifications, configuration information, designs, plans, drawings, writings, schematics, documents, reports, methods, procedures, concepts, techniques, protocols, systems, elements, components, subsystems, devices, equipment and other hardware.

(b) Use and Disclosure.

(i) PwC provides the Services and the Deliverables, Work Product, and PwC's Background Materials solely for Client's internal use and benefit and not for any other person's or entity's use, benefit, or reliance, and PwC disclaims any contractual or other responsibility, liability, or duty of care to any person or entity other than Client in connection with the Services, Deliverables, Work Product, or PwC's Background Materials. Client shall indemnify and hold harmless PwC and the Beneficiaries (defined below) from and against all third party claims,



losses, liabilities and damages (including, but not limited to, any costs, expenses and reasonable attorneys' fees) arising from or relating to the Services or Deliverables.

(ii) Except as described in this section, PwC's prior written consent (which consent may include the requirement to enter into an access letter in PwC's standard form) shall be required if Client wishes to disclose the Deliverables, Work Product, or PwC's Background Materials to any other person or entity or refer to PwC in connection with the Services. Client may disclose Unbranded Deliverables (as defined below) to a third party if Client first accepts and represents them as its own and makes no reference to PwC in connection with such Deliverables. "Unbranded Deliverables" are those Deliverables that do not contain PwC's name or any other information that could identify PwC as the source (either because PwC provided a Deliverable without identifying information or because Client subsequently removed it). Without PwC's prior written consent, Client may disclose Deliverables to, or discuss information relating to the Services with, Client's third-party professional advisors (including subcontractors, accountants, auditors, attorneys, financial, and other advisors) that are acting solely for Client's benefit and on Client's behalf and that have a need to know such information in order to provide advice or services to Client (collectively, "Third-Party Professional Advisors"), provided that such Third-Party Professional Advisors agree: (i) that PwC did not perform the Services or prepare the Deliverables for such Third-Party Professional Advisors' use, benefit, or reliance and that PwC assumes no duty, liability, or responsibility to such Third-Party Professional Advisors; and (ii) not to disclose the Services or Deliverables to any other person or entity without PwC's prior written consent. For the avoidance of doubt, Third-Party Professional Advisors do not include any parties that have or may obtain a financial interest in Client or in an anticipated transaction, including parties that are providing or may provide insurance, financing, capital in any form, a fairness opinion, or selling or underwriting securities.

(c) Oral Advice and Draft Deliverables. Client may rely only on final, written Deliverables and not on oral advice, draft Deliverables, or other information provided by PwC. Upon Client's request, PwC will confirm oral advice in a Deliverable on which Client may rely.

(d) Other Materials. To facilitate PwC's provision of Services and Deliverables, during the term of this engagement letter, PwC may provide or otherwise make available to Client certain of PwC's Background Materials, including (for example) spreadsheets and scripts, automations, visualization tools and other software (collectively, the "PwC Technology"), whether on a hosted basis or for installation on Client's systems. To avoid doubt, PwC Technology is PwC's Confidential Information. Subject to the terms and conditions of this engagement letter, PwC hereby grants to Client a non-exclusive, non-transferable non-sublicensable license to install (if and as directed by PwC), access and use PwC Technology in accordance with PwC's instructions solely for Client's internal use and benefit in connection with and during the term of PwC's performance of the Services. PwC will, or will empower Client to, establish individual user accounts for each Client employee (and each Client contractor employee for whom PwC has consented to provide access) as set forth in this engagement letter (or as otherwise agreed, including via email) whom Client authorizes to access and use PwC Technology on Client's behalf ("Client Users"). Client will identify each Client User to PwC (by name and email address) prior to allowing the Client User to access PwC Technology, and Client will promptly notify PwC (email will suffice) of any changes to the set of Client Users. Client will, and will cause each Client User to, install (if applicable), access and use PwC Technology in compliance with all applicable laws, rules, regulations, obligations to third parties, and this engagement letter. Client is responsible for all use and access of PwC Technology by Client Users. Client will not (and will not permit any other party to): install (if applicable), access or use PwC Technology other than as expressly permitted herein. Without limiting PwC's confidentiality obligations hereunder with respect to any Client Confidential Information processed by PwC Technology, PwC Technology is provided "AS-IS" and PwC and its service providers hereby disclaim all representations and warranties with respect thereto, whether express, implied, or statutory, including any implied warranties of merchantability, fitness for a particular purpose, title, non-infringement or accuracy, and those arising from course of dealing or performance, or usage of trade. Without limiting PwC's obligations to perform the Services and provide the Deliverables as set forth herein, PwC may change the functionality of,



or suspend or discontinue access to, all or any portion of PwC Technology at any time by notice to Client via any means (notwithstanding any formal notice process set forth herein). PwC Technology is not suitable for, and may not be used for, maintaining master or original documents. PwC Technology is licensed, not sold. There are no implied licenses hereunder. PwC and its suppliers reserve all rights not expressly granted hereunder.

PWC RESPONSIBILITIES.

(a) PwC will perform the Services in accordance with the relevant standards promulgated by the American Institute of Certified Public Accountants ("AICPA") as follows: Consulting Services will be performed under the Standards for Consulting Services; tax Services will be performed under the Statements on Standards for Tax Services; Accounting Advisory Services for non-audit clients will be performed under the Standards for Reports on the Application of Accounting Principles; valuation Services that represent an estimate of value will be performed under the Statement on Standards for Valuation Services; and Forensic Services for litigation or investigation engagements will be performed under the Statements on Standards for Forensic Services (SSFS).

(b) PwC's role under this engagement letter is advisory only. PwC will not provide an audit, accounting, or attest opinion or other form of assurance. PwC will not verify or audit any information provided to it.

CLIENT RESPONSIBILITIES.

(a) Client is responsible for all management functions and decisions relating to the Services, including without limitation evaluation and acceptance of the adequacy of the scope of Services in addressing Client's needs. It is Client's responsibility to establish and maintain its internal controls. Client also is responsible for the results achieved from using the Services or Deliverables. Client will designate a competent member of Client's management to oversee the Services. Client will provide reasonable assistance and accurate and complete information on a timely basis. PwC will perform the Services on the basis of information provided by Client or on its behalf, and PwC will have no responsibility or liability for such information, or for any third-party hardware, software, information or materials selected or supplied by Client. Client represents and warrants that it has and will maintain the requisite rights, licenses, consents and permissions to collect, access, use and disclose, and to permit PwC and the PwC Subcontractors to access, use and disclose, all information, materials (including emails), software and hardware (including any third-party hardware, software, information or materials supplied by Client) provided or otherwise made available to PwC or the PwC Subcontractors in connection with the Services and/or this engagement letter.

CONFIDENTIALITY.

"Confidential Information" means non-public information marked "confidential" or "proprietary" or information that otherwise should be understood by a reasonable person to be confidential in nature, provided by a party or on its behalf. All terms of this engagement letter, including but not limited to the fee and expense structure, are considered Confidential Information. Confidential Information does not include any information that: (i) is rightfully known to the receiving party ("Recipient") prior to its disclosure; (ii) is released by the disclosing party ("Discloser") generally to others without restriction; (iii) is independently developed by Recipient without use of or reliance on Discloser's Confidential Information; (iv) is or later becomes publicly available without violation of this engagement letter; or (v) may be lawfully obtained by Recipient from a third party without applicable restriction. Recipient will protect the Confidential Information of Discloser using reasonable measures commensurate with those that Recipient uses to protect its own Confidential Information. Recipient may use or disclose the Confidential Information of Discloser only: (1) in connection with the Services; (2) as permitted in this engagement letter; or (3) as requested or directed by Discloser. Except as set forth in this section, Recipient will not disclose the Confidential Information of Discloser to third parties without Discloser's prior consent. Notwithstanding the foregoing, without Discloser's prior written consent, Recipient may disclose Confidential Information (a) to professional advisors, subcontractors, PwC Subcontractors, or employees on a need-to-know



basis, provided that such entities and individuals are required to comply with confidentiality obligations, and (b) as required by law, statute, rule, regulation or professional standard. If disclosure of Discloser's Confidential Information is required by law, statute, rule, or regulation (including any subpoena or other similar form of process), or by professional standards, Recipient shall provide Discloser with written notice prior to such disclosure (to the extent permitted by applicable law); provided, however, that prior written notice is not required in connection with requests for disclosures arising from or related to government audits, investigations or supervisory examinations by regulatory authorities with jurisdiction over Recipient.

LIMITATIONS OF LIABILITY. Except to the extent finally determined to be prohibited by law, PwC's aggregate liability for all claims, losses, liabilities, or damages in connection with this engagement letter or its subject matter, whether as a result of breach of contract, tort (including but not limited to negligence and strict liability), or otherwise, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for the particular Service giving rise to the liability under this engagement letter. In addition, in no event will PwC be liable for lost profits, consequential, indirect, incidental, punitive, exemplary, or special damages.

OTHER PWC FIRMS; PWC SUBCONTRACTORS. PwC is a firm in the global network of separate and independent PricewaterhouseCoopers firms (exclusive of PwC, the "Other PwC Firms"). PwC may draw on the resources of and/or subcontract to its subsidiaries and affiliates, the Other PwC Firms, and/or third-party contractors and subcontractors within or outside of the United States (each a "PwC Subcontractor") in connection with the provision of Services and/or for internal, administrative and/or regulatory compliance purposes. Client agrees that PwC may provide information PwC receives in connection with this engagement letter to the PwC Subcontractors for such purposes. PwC will be solely responsible for the provision of the Services (including those performed by the PwC Subcontractors), for the protection of any Confidential Information provided to the PwC Subcontractors and for compliance with the other terms and conditions of this engagement letter. The PwC Subcontractors and the partners, principals, members and employees of PwC and the PwC Subcontractors (collectively the "Beneficiaries"), shall have no liability or obligations arising out of this engagement letter. Client agrees to bring any claim or other legal proceeding of any nature arising from the Services against PwC and not against the Beneficiaries. Client also shall ensure that its subsidiaries and affiliates do not assert any claim or other legal proceeding against PwC or the Beneficiaries related to or arising from the Services or Deliverables. Client assumes responsibility and liability in the event that Client's subsidiaries and affiliates pursue such claims or proceedings. While PwC is entering into this engagement letter on its own behalf, this section also is intended for the benefit of the Beneficiaries.

TERMINATION. Any party may terminate this engagement letter without penalty upon written notice to the other party. Any provisions of this engagement letter that expressly or by implication are intended to survive its termination will survive and continue to bind the parties.

DISPUTE RESOLUTION. Any disputes that arise between the parties that are not resolved by mutual agreement shall be resolved by arbitration, except that either party shall be free to seek temporary injunctive relief in court in the event of a breach or threatened breach of a party's obligations of confidentiality or intellectual property under this engagement letter. The arbitration will be conducted in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution (the "Rules") then in effect. The arbitration will be conducted before a panel of three arbitrators selected using the screened process provided in the Rules. The arbitration shall be seated and take place in New York, New York. The arbitration panel, and not any federal, state, or local court or agency, shall have exclusive authority to resolve any dispute relating to the interpretation, applicability, enforceability, or formation of, or defenses with respect to, this engagement letter, including but not limited to issues of arbitrability. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort. It shall also have no power to award damages inconsistent with the limitations of liability provisions or any other terms herein. Judgment on



any arbitration award may be entered in any court having jurisdiction. All aspects of the arbitration shall be treated as confidential. Each party accepts and acknowledges that any demand for arbitration arising from or in connection with the Services must be issued within one year from the date such party became aware or should reasonably have become aware of the facts that give rise to the alleged liability and, in any event, no later than two years after the cause of action accrued.

CHOICE OF LAW. This engagement letter and any dispute between the parties, including any claims or defenses asserted, whether in contract, tort, or otherwise, will be governed by and construed, interpreted, and enforced in accordance with the laws of the State of New York, without giving effect to any choice of law principles or provisions relating to conflicts of laws that would require the laws of another jurisdiction to apply.

CPA NOTICE. PwC is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the Services, non-CPA owners may be involved in providing Services under this engagement letter. If any Services under this engagement letter should be performed through a United States subsidiaries or affiliates of PwC that is a registered accounting firm, PwC may subcontract performance of those Services to such firm.

NO LEGAL ADVICE; CHANGES IN LAWS. The Services do not include the provision of legal advice, and PwC makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state, or any other type of law or regulation. Changes in the law and/or its interpretation may take place before PwC's advice is acted upon or may be retrospective in effect; PwC accepts no responsibility for changes in the law or its interpretation that may occur after the provision of the Services.

COMPLIANCE WITH LAWS. Each party will comply with all relevant United States federal and state laws and regulations that are directly applicable to such party's performance of its obligations under this engagement letter.

MISCELLANEOUS.

(a) Non-Exclusive Agreement; Other Matters.

This is a non-exclusive agreement, and subject to its confidentiality obligations, PwC and the PwC Subcontractors are not prevented or restricted from providing services to other clients. PwC is an independent contractor, not a fiduciary or agent of Client, and shall not perform any obligation of Client, whether regulatory or contractual, nor shall PwC negotiate on Client's behalf. PwC may use Client's name and logo in experience citations and recruiting materials, and/or in the development of case studies related to the Services provided Client has the right to approve such case studies prior to any external distribution.

Notwithstanding any other provision of this engagement letter, PwC and the Other PwC Firms may use Confidential Information received hereunder, including tax return information, to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to Client or current or prospective clients to provide them services or offerings. PwC and the Other PwC Firms will not use or disclose the Confidential Information in a way that would permit Client to be identified by third parties without Client's consent.

With respect to tax return information, Client may request in writing a more limited use and disclosure than the foregoing. The foregoing consent is valid until further notice by Client.

If PwC commenced Services prior to execution of this engagement letter, the terms of this engagement letter shall govern such Services.



This letter supersedes the Cash & Liquidity Support and Decision Support Analysis scopes included in the engagement letter entered into between PwC and Amyris on May 24, 2023.

(b) Order of Precedence. If there is a conflict between the terms contained in the main body of this engagement letter and any attachment to this engagement letter, the following order of precedence shall apply: (i) Appendix A; (ii) the applicable attachment; and then (iii) the main body of this engagement letter

(c) Entire Agreement; Severability. This engagement letter and its attachments represent the entire agreement between the parties with regard to the subject matter hereof and supersede any prior understandings, proposals, or agreements concerning the Services. If any provision (or any part thereof) of this engagement letter is found to be unenforceable or invalid, the remainder of such provision shall remain enforceable to the maximum extent permitted by law.

(d) Assignment. No party to this engagement letter may assign or transfer this engagement letter or any rights, licenses, obligations, claims, or proceeds from claims arising out of or in any way relating to this engagement letter, any Services provided hereunder, or any fees for this engagement letter or such Services to anyone, by operation of law or otherwise, without the prior written consent of the other party; and any assignment without such consent shall be void and invalid. This engagement letter shall be binding upon and inure to the benefit of the parties hereto and their permitted successors and assigns, and except as expressly provided herein, nothing in this engagement letter shall confer upon any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this engagement letter.

(e) Force Majeure. No party shall be liable for any delay or failure to perform any of the Services or obligations in this engagement letter due to causes beyond its reasonable control.

(f) Counterparts; Headings. This engagement letter may be executed in counterparts, each of which shall be deemed an original but all of which taken together shall constitute one single document between the parties. Counterparts may be exchanged by facsimile or attached as a pdf, jpeg, or similar file type to an email or by DocuSign, Adobe Acrobat, or other electronic signature. Headings in this engagement letter are for convenience only and shall not be used in interpreting this engagement letter or any provision of it.

* * * * *



If Client has any questions about this engagement letter, please discuss them with Steven Fleming at steven.fleming@pwc.com or (917) 929-6199. If the Services and terms outlined in this engagement letter are acceptable to Client, please sign one copy of this engagement letter in the space provided and return it to the undersigned.

Very truly yours,

PwC US Business Advisory LLP

By

A handwritten signature in blue ink, appearing to read 'S. Fleming'.

Steven Fleming

Principal

Date:

July 20, 2023

ACKNOWLEDGED AND AGREED:

Amyris, Inc.

By

DocuSigned by:

A handwritten signature in black ink, appearing to read 'Han Kieftenbeld'.

A144E0E76B6E45A...

Han Kieftenbeld

Interim Chief Executive Officer

Date:

7/24/2023 | 3:18 PM PDT



APPENDIX A

SCOPE OF SERVICES

PwC's Services may include the following advisory Services, as directed by Client:

Cash & Liquidity Management

As directed by Client, advise and assist Client in its preparation of its short-term cash flow forecasts and related liquidity management analyses as follows:

- Prepare updates to Client's short-term cash flow forecast, including any supplementary schedules (e.g., daily, weekly, monthly or annual cash flows);
- Prepare periodic updates to Client's working capital roll-forwards for accounts receivable and accounts payable;
- Prepare weekly variance analyses and updates to Client's liquidity outlook and provide observations regarding potential related risks and opportunities for Client's consideration;

As directed by Client, provide the following other Services to Client in connection with its analysis of its vendor management activities:

- Advise and assist Client in its identification of its key vendors;
- Analyze key business terms for key vendors and store leases, as each are identified by Client
- Assist Client in its development of vendor payment prioritization schedules and internal communication plans as Client seeks to balance liquidity & operational considerations;
- Assist Client in its analysis and quantification of escalated vendor payment requests and in tracking compliance with payment plans agreed to by Client with key vendors.

Strategic Alternatives Analysis

As directed by Client, advise and assist Client with its identification, analysis and evaluation of potential strategic alternatives and potential turnaround strategies as follows:

- Identify Client's legal entity structure and analyze potential exposures with respect to liabilities by entity;
- Prepare an analysis of Client's potential existing financial exposure, focusing on debt maturities, covenants, interest rates, and other key provisions within the credit agreements and analyze potential implications on Client's capital structure;
- Analyze various options for potential refinancing of existing debt, and/or opportunities for additional sources of capital as identified by Client or its other advisors;
- Analyze potential enterprise value of the business under various scenarios in comparison to the face amount of outstanding liabilities identified by Client (and recorded in Client's financial reporting system) for Client's evaluation and consideration;
- Advise and assist Client with identifying potential opportunities for strategic asset divestitures and assist Client with its quantification of an estimated range of potential impacts of such divestitures on its capital structure;
- Identify potential restructuring options that may be available to Client in connection with its development of its restructuring plan and, if requested, prepare an analyses of potential risks and opportunities for Client's review and consideration;
- Advise and assist Client in developing an incentive and/or retention plan for key employees;
- Support Client in its coordination of PwC and its other advisors, including external counsel, investment bankers, etc., in connection with Client's objective of avoiding duplication of efforts;



- Assist Client in its preparation of its internal presentations, analyses and discussion materials related to various strategic alternatives identified by Client.

Bankruptcy Advisory

Advise and assist Client on its internal planning and preparation for a potential Chapter 11 bankruptcy filing, including if requested by Client, advice and assistance in connection with the following Services, which, in some instances, involve input from or work product by Client's other professionals (e.g., external counsel, investment bankers, etc.):

- Preparation of certain of Client's bankruptcy court motions;
- Advising on potential best practices Client may consider adopting as it establishes its cut off procedures as of the filing date to for Client to appropriately identify, classify and report its pre and post petition liabilities.
- Certain accounting related matters applicable to Client's contemplated bankruptcy process as well as the statutory filings typically required by the bankruptcy court and such other documents that are customarily issued by an estate's chief financial officer and management in connection with a chapter 11 bankruptcy filing.
- Client's preparation of certain financial disclosures and other related reporting requirements of the bankruptcy court, including, for example: Client's First Day Motions, Creditor Matrix, Schedule of Assets and Liabilities; Statement of Financial Affairs, Monthly Operating Reports, and Schedule 2015.3 (non-Debtor entities).
- Consult with management on its negotiation with various key stakeholders (and their respective advisors) throughout the bankruptcy process; Client's preparation of financial analyses of any proposed asset sales or other proposed transactions for which Client may seek the bankruptcy court's approval.
- Client's preparation of its analysis of creditor claims by type, entity or any individual claims, including assistance with the development of databases, as directed by Client, to track such claims and help Client to reconcile those claims to its existing books and records. To the extent Client's advisors include a claims agent, Client will coordinate all professionals working on claim analyses so as to avoid duplication of efforts;
- Client's identification of executory contracts and unexpired leases and Client's preparation of its internal cost/benefit evaluations with respect to the assumption or rejection of each.
- Client's development and preparation of certain aspects of its plan of reorganization or such alternative restructuring options as identified by Client and its advisors.
- Client's project management of its "working group" professionals assisting Client in its bankruptcy process.
- Testify as a "fact witness" in Client's bankruptcy court proceedings, based on PwC's direct knowledge of the estate arising from or relating to the Services performed.

Project Management Services

- Client has also requested project management advisory Services related to Client's management of various workstreams related to the bankruptcy process. Client will designate a member of its management team to be the leader of the projects and associated workstreams. Client's project leader will oversee, review, and take responsibility for all activities performed by PwC in connection with such Services. PwC will perform the following project management advisory Services: Provide advice and assistance to support Client in the development of Client's project plans including, as requested, advice on the timing of milestones and interdependencies, communication frameworks (e.g., the development of status reporting templates), governance structures (e.g., the responsibilities of various project teams/participants), resource requirements, and issues resolution processes; Based on Client-provided information, assist in preparing and collating status reports for



Client's project leader and making project updates to Client's project plan and other project management tools; Provide observations on project status, potential completion risks and interdependencies; and To the extent changes to milestones are necessary, PwC will provide advice and assistance to support Client's project leader in the development of a structured change management process.

Client will provide a project leader who will be responsible for managing Client's bankruptcy and associated workstreams. Client is responsible for determining the tools to be used in managing the project, including criteria to be used in flagging issues, etc. Client is responsible for providing the format for all reports and the tools used. If requested, PwC can provide advice and assistance to support the creation of such tools. Client's project leader is responsible for determining and taking all actions in managing the project.

To the extent Client requests PwC advice and assistance in connection with Client's preparation or accumulation of financial or other information, PwC will prepare or accumulate such information based upon Client's instructions, using procedures and methods approved by Client. The completeness and accuracy of all information used by PwC as well as the resulting materials prepared by PwC are Client's responsibility and will be reviewed and approved by the member of Client's management team responsible for the information and its use prior to its use or disclosure.

PwC will perform the Services only in the context of matters specified by Client, using information provided to PwC by or on behalf of Client and on the basis that all such information is complete and accurate. PwC may: (a) hold discussions with certain officers, employees, outside consultants and other individuals as determined by Client; and (b) read various outlines and other documents provided to PwC. Additional Services may be requested and agreed to between the parties during the course of the engagement.



Exhibit A

ADDITIONAL PROVISIONS APPLICABLE TO TAX-RELATED SERVICES

Services and Applicable Performance Standards. The provisions in this Exhibit apply to tax Services and tax-related Transaction Services and Accounting Advisory Services (as defined in Exhibit B to this engagement letter). PwC shall perform any tax Services in a manner consistent with this engagement letter and the AICPA Statements on Standards for Tax Services.

No Obligations of Confidentiality. Notwithstanding anything to the contrary in this engagement letter, Client has no obligation of confidentiality with respect to any portion of any materials, advice or Deliverables to the extent that they concern the tax structure or tax treatment of any transaction. If Client makes a disclosure pursuant to this paragraph, Client will only disclose information directly related to the tax structure or tax treatment of the transaction, and Client will: (a) provide PwC with the name of the person to whom the disclosure was made and a description of the information and materials disclosed; (b) notify such person that they may not rely upon such information and that PwC has no obligation, duty, liability, or responsibility to such person; and (c) use commercially reasonable efforts to obtain an executed third-party access letter from such person, as determined by PwC, other than Client's Third-Party Professional Advisors as provided for in this engagement letter.

Tax Advice. PwC's advice is not binding upon any taxing authority or the courts and there is no assurance that any relevant taxing authority will not successfully assert a contrary position. Client may rely only on final written deliverables and not on oral advice, draft deliverables or other information provided by PwC. Upon Client's request, PwC will confirm oral advice in a final written deliverable on which Client may rely.

Tax Return Disclosure and Tax Advisor Listing Requirements. Certain federal and state regulations require taxpayers to disclose their participation in certain reportable transactions to the taxing authorities. Client shall advise PwC if Client determines that any matter covered by this engagement letter is a reportable transaction that is required to be disclosed. PwC time spent consulting on reportable transaction matters, including any related reporting requirements, is outside the scope of this agreement and may be performed as mutually agreed with Client.

Certain federal and state regulations also require PwC to submit information returns and maintain lists of certain client engagements if PwC is a material advisor to clients that have participated in a reportable transaction. Therefore, if PwC determines, after consultation with Client, that Client has participated in a transaction causing PwC to have a registration and/or list maintenance obligation, PwC will place Client's name and other required information on a list. PwC will contact Client if PwC is required to provide Client's name to the U.S. Internal Revenue Service or any state in connection with any matter under this engagement letter.

Certain laws and/or regulations, including those adopted because of the European Union Council Directive (EU) 2018/822 of May 25, 2018, amending Directive 2011/16/EU, require advisors or taxpayers to disclose certain transactions to a tax authority. These laws may require disclosure of certain transactions by PwC or by Other PwC Firms. The parties shall cooperate with each other to allow the filing of such disclosures. If PwC reasonably believes it is required to make such disclosure, PwC will make the disclosure, or where applicable, coordinate with Other PwC Firms, if disclosure is required by Other PwC Firms. Where PwC or Other PwC Firms are required to make such a disclosure, where practicable, PwC will share that disclosure with Client before it is filed.

Additional Consents. Notwithstanding anything to the contrary in the engagement letter, Client authorizes PwC to participate in discussions with and to disclose Client's information, including Client's current and/or prior years' tax return information to: (i) PwC Subcontractors within or outside the United States for the purposes described in the engagement letter; and (ii)



Client's agents, representatives, administrators, or professional advisors (including accountants, attorneys, financial, and other professional advisors), their respective officers, directors, or employees, and other parties as Client may direct. The foregoing consent is valid until further notice by Client. Client may, in this engagement letter or otherwise in writing, request a more limited disclosure than the foregoing.

Additional Terms: PwC Technology. Notwithstanding any term or condition to the contrary in the Agreement, Client shall not give access to PwC Technology to any third party, including, without limitation, to any third party consultants, contractors, or other persons who are not active employees of Client, without specific written authorization from PwC.



Exhibit B

ADDITIONAL PROVISIONS APPLICABLE TO TRANSACTIONS AND OTHER DEALS RELATED SERVICES

Services. The provisions in this Exhibit apply to transaction and other deals-related Services including Transaction Services, Accounting Advisory Services, Bookkeeping Services, valuations, modeling and other advisory and tax Services. “Transaction Services” means: PwC’s due diligence related Services (including financial, tax-related, commercial, IT, operational and/or strategic due diligence); mergers, acquisitions, and divestitures related consulting and tax Services (including strategy consulting Services, post deal integration Services and tax structuring Services); restructuring Services; and valuation Services. “Accounting Advisory Services” means advice and assistance PwC may provide in connection with Client’s evaluation of accounting, reporting, and regulatory issues, including tax-related accounting and financial reporting Services. “Bookkeeping Services” means advice and assistance in connection with Client’s preparation of its financial statements or accumulation of its other financial statement data and disclosures.

Engagement Limitations. PwC’s observations and advice on accounting and financial reporting matters do not represent PwC’s concurrence, conclusion or opinion. Client should consult with its independent auditors on the application of accounting principles. Any observations PwC makes on what may be the views of the staff of the Securities and Exchange Commission or the independent auditors may be without any prior discussion with the staff of the Securities and Exchange Commission or the independent auditors and may not reflect their actual views. The Services cannot provide assurance that matters of significance to Client will be disclosed and the Services are not intended or likely to identify or disclose fraud, error or misrepresentation, any financial statement misstatements or to identify or disclose any wrongdoing or noncompliance with laws and regulations. The Services and Deliverables do not include the provision of legal or investment advice, a fairness or solvency opinion, or a recommendation to purchase, sell or transfer an interest in an entity or any securities or assets. PwC is not a registered broker/dealer or investment advisor as defined by federal securities laws and will not perform broker/dealer or investment advisor services. PwC’s hourly fees are not contingent upon the consummation of a transaction or any aspects of the Services and/or Deliverables.

Client Responsibilities. In addition to Client’s responsibilities set forth in this engagement letter, Client is responsible for the preparation of its financial statements, tax returns and any proposed acquisition, investment, transfer, disposal, or divestment including the process of conducting and structuring any transaction, setting the price, making decisions to purchase, sell or transfer an interest in an entity or any securities or assets and the information provided to third parties in connection therewith. The Services or Deliverables, including any oral advice or comments, should not be associated with, referred to, or quoted in any manner in any financial statements or any offering memorandum, prospectus, registration statement, public filing, loan, or other agreements.

No Obligations of Confidentiality. Notwithstanding anything to the contrary in this engagement letter, Client has no obligation of confidentiality with respect to any portion of any materials, advice or Deliverables to the extent that they concern the tax structure or tax treatment of any transaction. If Client makes a disclosure pursuant to this paragraph, Client will only disclose information directly related to the tax structure or tax treatment of the transaction, and Client will: (a) provide PwC with the name of the person to whom the disclosure was made and a description of the information and materials disclosed; (b) notify such person that they may not rely upon such information and that PwC has no obligation, duty, liability, or responsibility to such person; and (c) use commercially reasonable efforts to obtain an executed third-party access letter from such person, as determined by PwC, other than Client’s Third-Party Professional Advisors as provided for in this engagement letter.



Relationships with Other Parties. If Client is considering a potential acquisition of or investment in a company or business (each, a “Company”), the PwC engagement team performing Services in connection with such potential transaction will use commercially reasonable efforts to identify whether PwC or an Other PwC Firm: (i) has been engaged to perform services for that Company in connection with the specific transaction or (ii) audits that Company. If the PwC engagement team identifies such a relationship, such PwC team shall notify Client, provided that notification does not breach any confidentiality or legal obligations of PwC or Other PwC Firms. Client may, in its discretion, choose not to engage PwC to perform the Services or terminate the engagement upon written notice to PwC. If Client engages or continues to engage PwC to perform Services related to that Company, Client agrees not to assert that such relationships cause any conflicts that preclude PwC or Other PwC Firms from performing services. PwC will not disclose either Client’s or the Company’s confidential information obtained from these relationships to the other without prior consent, provided that, notwithstanding anything to the contrary herein, in accordance with PwC’s professional or legal responsibilities, PwC may disclose to the audit engagement team of PwC or the Other PwC Firm(s) any information about the Company obtained while performing the Services that may affect a Company audit opinion issued by PwC or such Other PwC Firm(s). The PwC personnel performing the Services for Client will not be the same personnel providing services to that Company in connection with its audit or the specific transaction and there will be no sharing of Confidential Information between the respective PwC teams unless otherwise authorized by Client and that Company.

Divestiture Services. Deliverables related to Divestiture Services will not be prepared or written from a buyer’s, investor’s, or other counterparty’s (each a “Buyer”) perspective. Divestiture Services are not, and should not be used or relied upon as, a substitute for inquiries and procedures that a Buyer or its representatives would or should carry out. Accordingly, Deliverables that include PwC’s name, brands, logos or other information that could identify PwC as the source may not be shared with potential Buyers if the intent, either express or implied, is to mitigate or reduce the potential Buyer’s own due diligence. PwC will not withhold its consent for Client to disclose such Deliverables to a potential Buyer if such party first has the opportunity to perform its own due diligence, Client does not assert that the scope of the Buyer’s due diligence should be reduced and the Buyer first executes PwC’s standard access letter. PwC’s Deliverables will not be tailored in any way for distribution to potential Buyers. Client agrees that PwC and PwC Subcontractors may provide services to potential investors in or purchasers of Client or the company or business to be divested. The PwC personnel performing the Services for Buyer will not be the same personnel providing Services to Client in connection with the specific transaction and there will be no sharing of Confidential Information between the respective PwC teams unless otherwise authorized by Client and the Buyer.

Valuation Services. PwC’s valuation Services that represent an estimate of value will be subject to a Statement of Assumptions and Limiting Conditions and the Valuation Practitioner’s Representation (as defined in the AICPA’s Statement on Standards for Valuation Services (“Valuation Standards”)). Where such estimate of value is expressed as a conclusion, PwC’s valuation Services are further subject to and reliant on a written representation provided by Client relating to the valuation. Unless otherwise expressly agreed in writing, valuation Services are not intended to comply with the Uniform Standards of Professional Appraisal Practice of the Appraisal Foundation. If Client requests general valuations related advice, such Services and the resulting Deliverables do not represent an estimate of value as described in the Valuation Standards.

Bookkeeping Services. If requested by Client, PwC may perform certain bookkeeping Services to advise and assist Client in connection with its preparation of its financial statements or accumulation of other financial statement data and disclosures, account analyses and reconciliations, pro-forma financial information, non-GAAP measures, and key performance indicators (“KPI’s”), internal accounting policies, other accounting or financial reporting guidance (collectively, “financial information”) that Client may evaluate for inclusion in its disclosure documents. PwC will prepare or accumulate such financial information based upon Client’s instructions, using data, procedures and methods approved by Client. Client is



responsible for the data used to prepare its financial information and any decisions, assumptions or adjustments relating to such financial information and its use for Client's purposes. Client shall ensure that any financial information or materials prepared by PwC are reviewed and approved by the member of Client's management team responsible for such information, its accuracy, completeness, reasonableness and its use. PwC's advice and assistance do not represent PwC's assurance, concurrence, conclusion, or opinion on any financial information or other information.

Prospective Financial Information. PwC may advise or assist Client in connection with its consideration, preparation or accumulation of prospective financial statements or other forward-looking information, including forecasts or projections (collectively, "PFI"), based on Client's instructions, using information, procedures and methods approved by Client. Client is responsible for the information used to prepare PFI, any decisions, assumptions or projections relating to PFI or any outputs therefrom, and their adequacy for Client's purposes. Client shall ensure that any prospective financial statements or other information or materials prepared by PwC are reviewed and approved by the member of Client's management team responsible for the information, its accuracy, completeness, reasonableness and use. PwC may prepare ranges of quantitative estimates using PwC-identified illustrative assumptions of individual future costs or benefits for the purpose of illustrating PwC's advice; the estimates may be based on historical data, benchmarks, experience, or the engagement team's knowledge of leading practices. PwC also may perform sensitivity, vulnerability or "what if" simulations or analyses on PFI and any underlying assumptions, or make recommendations on assumptions not included in the PFI. PwC's observations and any quantified alternatives, sensitivities or vulnerabilities do not represent PwC's assurance, concurrence, conclusion or opinion on any PFI, nor PwC's advocacy, endorsement or promotion of any results therefrom and are not intended to be used by Client as its own PFI; they are only an illustration of PwC's advice to Client regarding Client's evaluation or determination of PFI. It is Client's responsibility to make its own decisions regarding PFI. As events and circumstances frequently do not occur as expected, there may be material differences between PFI and actual results; PwC disclaims any responsibility and liability for PFI or based on any differences between PFI and any actual results achieved.

Modeling Services. PwC may perform certain model diagnostic, design, document or build Services to advise or assist Client in its development of a customized financial or other business model, based on Client's specifications and instructions, using information (including PFI) provided by Client. Client is responsible for defining the model's functionality, its inputs (including hard-coded entries or data links), assumptions, calculation logic (implicit or explicit) and outputs (formulas, tables or charts). Client shall ensure that any model prepared by PwC is reviewed, revised (as Client deems applicable) and approved by a member of Client's management team responsible for its accuracy, completeness, functionality and reasonableness prior to use. The extent and nature of any matters identified in connection with PwC's diagnostic Services relate solely to the scope of the review Client requests (e.g., the number of sensitivity analyses and the procedures used). Additional or different sensitivity analyses (being the application of different assumptions to the model) may reveal issues that otherwise might not be apparent. As it is not feasible to carry out all possible sensitivity analyses or procedures, not all issues or errors can be identified. Any model built by PwC is provided "as is" for Client's internal use only and PwC makes no representations or warranties, express, implied, statutory, performance or otherwise with respect to the model, including, but not limited to, implied warranties of merchantability or fitness for a particular purpose. PwC does not warrant that the model will operate error-free or meet Client's requirements; Client is responsible for determining the adequacy of the model in addressing Client's needs. PwC is not responsible for Client's use of the model or any modifications to the model made by Client or any other person. Client shall be deemed to have accepted any model built by PwC on the earlier of ten (10) days following delivery or Client's use of the model. The Services do not include maintenance, support or enhancement of the model or a model audit. Client is responsible for obtaining any third party licenses required for Client to use the model. Because these Services are for Client's internal planning purposes, Client shall not attribute the model or its design or build, in whole or in part, to PwC in any disclosures to any third party.